

Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in the application:

Listing of Claims:

Claims 1-14 (Cancelled)

15. (Currently Amended) A computer-implemented method of populating a financial statement having columns and rows, comprising:

identifying an input database having columns as a source of input data for the financial statement, [[the]]where data in the columns [[corresponding]]corresponds to a database period unit of time;

determining the database period unit of time;

[[identifying]]receiving a statement period unit of time for [[the]] base columns of the financial statement, where the statement period unit [[being]]is greater than the database period unit;

comparing the statement period unit of time to the database period unit of time;

dynamically computing for each base column of the financial statement a correspondence to more than one column of the input database based on the comparison; and

populating cells of the base columns of the financial statement with cell formula expressions derived from the correspondence ~~a statement column using data from the corresponding database columns.~~

16. (Currently Amended) The method of claim 15, wherein the financial statement is displayed to a user and the user can change the statement period unit of time, the method further comprising:

receiving a user input changing the statement period unit of time to a second statement period unit of time;

comparing the second statement period unit of time to the database period unit of time;
dynamically computing for each base column of the financial statement a second
correspondence to more than one column of the input database based on the comparison; and
repopulating the cells in the base columns of the financial statement in response to a
change in the statement period unit of time with second cell formula expressions derived from
the second correspondence.

17. (Currently Amended) The method of claim 15, ~~further comprising~~wherein
determining the database period unit of time comprises:

automatically detecting the database [[base]] period unit from column labels read from
the input database.

18. (Currently Amended) The method of claim 15, wherein the financial statement is
displayed to a user, further comprising:

inserting subtotal columns in the financial statement in response to a user request;
populating the statement including the subtotal columns with cell [[formulas]]formula
expressions for calculating cell values including values for the subtotal columns.

19. (Currently Amended) The method of claim 18, wherein:
the cell formula expression for a cell in a row holding a flow term defines a sum of base
column values and the cell formula expression for a cell in a row holding a stock term defines a
copy of a preceding base column value.

20. (Currently Amended) The method of claim 18, further comprising:
inserting a grand total column in the financial statement in response to a user request; and

populating cells of the grand total column with cell ~~[[formulas]]~~formula expressions for calculating cell values, where for a row holding a flow term, a grand total column has a cell value defined as the sum of subtotal column values.

Claim 21 (Cancelled)

22. (Currently Amended) A computer program residing on a computer-readable medium for causing a processor executing the computer program to populate an electronic financial statement having columns and rows, the computer program comprising instructions to:

identify an input database having columns as a source of input data for the financial statement, ~~[[the]]~~where data in the columns ~~[[corresponding]]~~corresponds to a database period unit of time;

determine the database period unit of time;

~~[[identify]]~~receive a statement period unit of time for ~~[[the]]~~ base columns of the financial statement, where the statement period unit is ~~[[being]]~~ greater than the database period unit;

compare the statement period unit of time to the database period unit of time;

dynamically compute for each base column of the financial statement a correspondence to more than one column of the input database based on the comparison; and

populate cells of the base columns of the financial statement with formula expressions derived from the correspondences~~a statement column using data from the corresponding database columns.~~

23. (Withdrawn) A computer-implemented method of generating content in an electronic financial statement having cells at intersections of rows and columns, each cell having a cell value, the method comprising;

reading statement data for the financial statement, the statement data comprising:

a row definition associated with an entire row of the financial statement;

a first column definition associated with an entire first column of the financial statement and a second column definition associated with an entire second column of the financial statement, each column definition specifying a period of time, the first and second columns being different columns of the financial statement; and

generating from the row definition and the first and second column definitions a first cell value for a first cell at the intersection of the row and the first column and a second cell value for a second cell at the intersection of the row and the second column, the first cell value being generated by evaluating a first formula expression generated solely from the row definition and the first column definition, the second cell value being generated by evaluating a second formula expression generated solely from the row definition and the second column definition.

24. (Currently Amended) The computer program of claim 22, the computer program further comprising instructions to:

display the financial statement to a user;

change the statement period unit in response to a user input to a second statement period unit of time;

compare the second statement period unit of time to the database period unit of time;

dynamically compute for each base column of the financial statement a second correspondence to more than one column of the input database based on the comparison; and

repopulate the cells in the base columns of the financial statement in response to the change in the statement period unit of time with second formula expressions derived from the second correspondence.

25. (Currently Amended) The computer program of claim 22, ~~further comprising~~ wherein instructions to determine the database period unit of time comprise instructions to:

automatically detect the database [[base]] period unit from column labels read from the input database.

26. (Currently Amended) The computer program of claim 22, the computer program further comprising instructions to:

display the financial statement to the user;
insert subtotal columns in the financial statement in response to a user request; and
populate the financial statement including the subtotal columns with cell
[[formulas]]formula expressions for calculating cell values including values for the subtotal
columns.

27. (Currently Amended) The computer program of claim 26, wherein the cell
formula expression for a cell in a row holding a flow term defines a sum of base column values,
and the cell formula expression for a cell in a row holding a stock term defines a copy of a
preceding base column value.

28. (Currently Amended) The computer program of claim 26, further comprising
instructions to:

insert a grand total column in the financial statement in response to a user request; and
populate cells of the grand total column with cell [[formulas]]formula expressions for
calculating cell values, where for a row holding a flow term, a grand total column has a cell
value defined as the sum of subtotal column values.

29. (Withdrawn) A computer program residing on a computer-readable medium for
causing a processor executing the computer program to populate an electronic financial
statement having columns and rows, each cell having a cell value, the computer program
comprising instructions to:

read statement data for the financial statement, the statement data comprising:
a row definition associated with an entire row of the financial statement,
a first column definition associated with an entire first column of the financial

statement and a second column definition associated with an entire second column of the financial statement, each column definition specifying a period of time, the first and second columns being different columns of the financial statement; and

generate from the row definition and the first and second column definitions a first cell value for a first cell at the intersection of the row and the first column and a second cell value for a second cell at the intersection of the row and the second column, the first cell value being generated by evaluating a first formula expression generated solely from the row definition and the first column definition, the second cell value being generated by evaluating a second formula expression generated solely from the row definition and the second column definition.

30. (New) The method of claim 15, wherein determining the database period unit of time comprises:

reading a first database time period from a first column of the input database;
reading a second database time period from a second column of the input database;

calculating a difference between the first database time period and the second database time period; and

determining the database time period unit of time based on the difference.

31. (New) The method of claim 15, wherein determining the database period unit of time comprises receiving an input defining the database period unit of time.

32. (New) The computer program of claim 22, wherein instructions to determine the database period unit of time comprise instructions to:

read a first database time period from a first column of the input database;
read a second database time period from a second column of the input database;
calculate a difference between the first database time period and the second database time period; and

determine the database time period unit of time based on the difference.

33. (New) The computer program of claim 22, wherein instructions to determine the database period unit of time comprise instructions to receive an input defining the database period unit of time.